

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 213, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Replace the effective dates in SECTIONS 1 through 2 with "[JUNE
- 2 1, 2005]".
- 3 Page 1, line 3, after "39." insert **"(a) As used in this section,**
- 4 **"recreational vehicle" means a vehicle with or without motive**
- 5 **power equipped exclusively for living quarters for persons**
- 6 **traveling upon the highways. The term includes a travel trailer, a**
- 7 **motor home, a truck camper with a floor and facilities enabling it**
- 8 **to be used as a dwelling, and a fifth wheel trailer.**
- 9 **(b)".**
- 10 Page 1, line 3, delete "motor vehicle, a trailer,".
- 11 Page 1, line 4, delete "a watercraft," and insert **"recreational**
- 12 **vehicle"**.
- 13 Page 1, between lines 5 and 6, begin a new line block indented and
- 14 insert:
- 15 **"(1) the purchaser is a nonresident;"**.
- 16 Page 1, line 6, delete "(1)" and insert **"(2)"**.
- 17 Page 1, line 6, delete "motor vehicle, trailer,".
- 18 Page 1, line 7, delete "watercraft," and insert **"recreational vehicle"**.
- 19 Page 1, line 7, delete "immediately".
- 20 Page 1, line 7, after "it" insert **"within thirty (30) days"**.

Page 1, line 9, delete "(2) the motor vehicle, trailer, watercraft," and insert **"(3) the recreational vehicle"**.

Page 1, line 11, delete "(3) the motor vehicle, trailer, watercraft," and insert **"(4) the recreational vehicle"**.

Page 1, between lines 12 and 13, begin a new line blocked left and insert:

"The amount of the exemption for a recreational vehicle is determined in subsection (c).

(c) The amount of the exemption for a recreational vehicle under this section is equal to the amount of:

(1) the state gross retail tax that would be imposed on the transaction if the recreational vehicle were registered in Indiana; minus

(2) the sales, use, or similar tax that would have been imposed on the transaction under the laws of the state in which the purchaser affirms the recreational vehicle will be registered.

The amount of the exemption under this section may not exceed the amount of the state gross retail tax that would be imposed on the transaction if the recreational vehicle were registered in Indiana. A retail merchant that accepts an exemption claim for a recreational vehicle under this section shall, within sixty (60) days after the date of the transaction, have on file a copy of the purchaser's title or registration of the recreational vehicle outside Indiana or pay to the state the amount of the exemption.

(d) Any state gross retail tax due after the application of the exemption provided by this section must be paid to the retail merchant.

(e) A purchaser must claim an exemption under this section by submitting to the retail merchant an affidavit stating the purchaser's intent to:

(1) transport the recreational vehicle or aircraft to a destination outside Indiana within thirty (30) days after delivery; and

(2) title or register the recreational vehicle or aircraft for use in another state.

The department shall prescribe the form of the affidavit. The affidavit must identify the state in which the recreational vehicle will be titled or registered. Within sixty (60) days after the date of the transaction, the purchaser shall provide to the retail merchant a copy of the purchaser's title or registration of the recreational vehicle outside Indiana.

(f) The department shall provide the information necessary to

- 1 **calculate the amount of an exemption claimed under this section to**
- 2 **retail merchants in the business of selling recreational vehicles."**

- 3 Page 1, line 14, delete "June 30," and insert "**May 31**".
- 4 Page 1, after line 14, begin a new paragraph and insert:
- 5 "**SECTION 3. An emergency is declared for this act.**".
(Reference is to SB 213 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 11, Nays 0.

Senator Kenley, Chairperson